



UNIVERSITÀ  
DEGLI STUDI  
DI BERGAMO

Dipartimento  
di Giurisprudenza

Ph.D. Program in Legal Studies

# EU VAT Double Taxation and Double Non-Taxation (I)

Origins and Definitions, EU Fundamental Freedoms,  
art. 110 TFEU, Principles of the European VAT

Speaker

**Karoline Spies**

WU Vienna – University of Economics and Business  
Institute for Austrian and International Tax Law

Introduction by

**Luca Sabbi**

University of Bergamo

**April 5, 2024 at 10.30 am**

The event is in person in room 15 or online

(<https://meet.google.com/nkw-pkip-cjy>)